

WELLESLEY TAXES AND EXEMPTIONS

Wellesley College is exempt from Massachusetts State Sales Tax. The College is also exempt from Mass Meals Tax if all of the following conditions are met:

- the meals are for students, employees, or guests of the College,
- the meals are used in the conduct of the College's exempt enterprise (i.e. education and research),
- the College is billed directly by the outside caterer or restaurant,
- the College pays the entire bill directly,
- no amount is paid by the consumers of the meal, and
- the supplier takes from the College a properly completed Exempt Purchaser Certificate (Form ST-5), keeps a record of the price of each separate sale, the name of the purchaser, the date of each separate sale, and the number of the College's Exempt Purchaser Certificate.